What is claimed is:

- A semiconductor device comprising:
 - a semiconductor substrate having a first conductive layer provided
- 5 therein;
 - an insulation layer provided above the semiconductor substrate;
 - a semiconductor layer provided above the insulation layer; and
 - a second conductive layer provided above the semiconductor layer or in the semiconductor layer, and electrically connected to the first

or in the semiconductor rayer, and electroary

conductive layer.

- The semiconductor device as defined by claim 1,
 wherein the first conductive layer is formed from an impurity layer.
- The semiconductor device as defined by claim 1,
 wherein the first conductive layer functions as a wiring layer.
 - The semiconductor device as defined by claim 1,
 wherein the first conductive layer functions as a resistance layer.

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- 5. The semiconductor device as defined by claim 1, wherein a connection hole is provided for connecting the first conductive layer to the second conductive layer, and
- wherein a contact layer is provided in the connection hole.

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The semiconductor device as defined by claim 1,
 wherein a side wall is provided in the connection hole.

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- 7. A semiconductor device comprising: a semiconductor substrate having a contact region provided therein; an insulation layer provided above the semiconductor substrate; and a semiconductor layer provided above the insulation layer; and a conductive layer provided above the semiconductor layer or in the
- a conductive layer provided above the semiconductor layer or in the semiconductor layer, and has a function of allowing charge to flow into the semiconductor substrate, said contact region being electrically connected to said conductive layer.
- The semiconductor device as defined by claim 7,
 wherein the contact region is formed from an impurity layer.
- The semiconductor device as defined by claim 7,
 wherein a pn junction is formed by the contact region and the
 semiconductor substrate.
- 10. The semiconductor device as defined by claim 9, wherein the semiconductor substrate is n-type, and wherein the contact region is p-type.
- 11. The semiconductor device as defined by claim 9, wherein the semiconductor substrate is p-type, and wherein the contact region is n-type.
- 12. The semiconductor device as defined by claim 7,
 wherein a connection hole is provided for connecting the contact

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region to the conductive layer, and

wherein a contact layer is provided in the connection hole.

- 13. The semiconductor device as defined by claim 12, wherein a side wall is provided in the connection hole.
- 14. A semiconductor device comprising:

 a semiconductor substrate having a first electrode provided therein;

 an insulation layer provided above the semiconductor substrate;

 a semiconductor layer provided above the insulation layer, the

 semiconductor layer having a second electrode provided therein; and

 the first electrode, the second electrode, and the insulation layer
- 15. The semiconductor device as defined by claim 14, wherein the first electrode is formed from a first impurity layer.

in cooperation turning a capacitive element.

- 16. The semiconductor device as defined by claim 14, wherein the second electrode is formed from a second impurity layer.
- 17. The semiconductor device as defined by claim 14, wherein the first electrode is connected electrically to a conductive layer provided above the semiconductor layer or in the semiconductor layer.
- 25 18. The semiconductor device as defined by claim 17, wherein a connection hole is provided for connecting the first electrode to the conductive layer, and

wherein a contact layer is provided in the connection hole.

19. The semiconductor device as defined by claim 18, wherein a side wall is provided in the connection hole.

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20. A method of manufacturing a semiconductor device, the semiconductor device including a semiconductor substrate, an insulation layer provided above the semiconductor substrate, and a semiconductor layer provided above the insulation layer, the method comprising:

a step of implanting ions of an impurity into a predetermined region of the semiconductor substrate and forming a first conductive layer from the resulting impurity layer; and

a step of electrically connecting a second conductive layer provided above the semiconductor layer or in the semiconductor layer to the first conductive layer.

21. The method of manufacturing a semiconductor device as defined by claim 20,

wherein the first conductive layer functions as a wiring layer.

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22. The method of manufacturing a semiconductor device as defined by claim 20,

wherein the first conductive layer functions as a resistance layer.

25 23. The method of manufacturing a semiconductor device as defined by claim 20, further comprising:

a step of forming a connection hole for electrically connecting the

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first conductive layer to the second conductive layer; and

a step of forming a contact layer in the connection hole.

- 24. The method of manufacturing a semiconductor device as defined by claim 23, further comprising:
 - a step of forming a side wall in the connection hole.
 - 25. A method of manufacturing a semiconductor device including a semiconductor substrate, an insulation layer provided above the semiconductor substrate, and a semiconductor layer provided above the insulation layer, wherein a contact region is provided in the semiconductor substrate, and the contact region is connected electrically to a conductive layer provided above the semiconductor layer or in the semiconductor layer, and has a function of allowing charge to flow into the semiconductor substrate, the method comprising:
 - a step of forming the contact region by implantation of ions of an impurity into the semiconductor substrate; and
 - a step of electrically connecting the contact region to the conductive layer.
 - 26. The method of manufacturing a semiconductor device as defined by claim 25, further comprising:
 - a step of forming a contact hole for electrically connecting the contact region to the conductive layer formed in the semiconductor layer;
- a step of forming a contact layer in the connection hole.

- 27. The method of manufacturing a semiconductor device as defined by claim 26, further comprising:
 - a step of forming a side wall in the connection hole.
- 5 28. A method of manufacturing a semiconductor device including a semiconductor substrate, an insulation layer provided above the semiconductor substrate, and a semiconductor layer provided above the insulation layer, the method comprising:

a step of forming a capacitive element, wherein the capacitive element is formed from a first electrode provided in the semiconductor substrate, the insulation layer, and a second electrode provided in the semiconductor layer,

wherein the step of forming the capacitive element comprises a step of implanting ions of an impurity into the semiconductor substrate to form the first electrode from a first impurity layer.

 The method of manufacturing a semiconductor device as defined by claim 28.

wherein the step of forming the capacitive element further comprises

20 a step of implanting ions of an impurity into the semiconductor layer to
form the second electrode from a second impurity layer.

- The method of manufacturing a semiconductor device as defined by claim 28.
- 25 wherein the semiconductor device has a conductive layer provided above the semiconductor layer or in the semiconductor layer, and wherein the method further comprises:

- a step of forming a connection hole for electrically connecting the first electrode to the conductive layer; and
 - a step of forming a contact layer in the connection hole.
- 5 31. The method of manufacturing a semiconductor device as defined by claim 30, further comprising a step of forming a side wall in the connection hole.